



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834

NEWS RELEASE

Contact: Brian Brustkern
515/281-5834

FOR RELEASE

January 24, 2025

Auditor of State Rob Sand today released a report on the Iowa Civil Rights Commission for the year ended June 30, 2023.

The Iowa Civil Rights Commission is charged with investigating, holding hearings and rendering decisions on any complaints of unfair or discriminatory practices in public accommodations, employment, credit, housing, apprenticeship programs, on-the-job training programs and vocational schools on the basis of age, race, creed, color, sex, religion, national origin or disability and with planning and conducting programs designed to eliminate racial, religious, cultural and intergroup tensions.

AUDIT FINDINGS:

Sand reported one finding related to payroll. The finding is found on page 3 of this report. The Commission's response to the recommendation is included in the report.

Management of the Iowa Civil Rights Commission has a fiduciary responsibility to provide oversight of the Commission's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" management exercises in its fiduciary capacity.

A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

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**REPORT OF RECOMMENDATIONS TO THE
IOWA CIVIL RIGHTS COMMISSION**

JUNE 30, 2023

Iowa Civil Rights Commission



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Telephone (515) 281-5834

January 24, 2025

Iowa Civil Rights Commission
Des Moines, Iowa

To the Members of the Iowa Civil Rights Commission:

I am pleased to submit to you the Report of Recommendations for the Iowa Civil Rights Commission for the year ended June 30, 2023. The report includes a finding pertaining to the Commission's internal control which resulted from the fiscal year 2023 audit.

I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Civil Rights Commission throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand
Auditor of State

Iowa Civil Rights Commission



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January 24, 2025

To: Kristen Stiffler, Director of the Iowa Civil Rights Commission:

The Iowa Civil Rights Commission is a part of the State of Iowa and, as such, has been included in our audits of the State's Annual Comprehensive Financial Report (ACFR) and the State's Single Audit Report for the year ended June 30, 2023.

In conducting our audits, we became aware of an aspect concerning the Commission's operations for which we believe corrective action is necessary. As a result, we have developed a recommendation which is reported on the following page. We believe you should be aware of this recommendation, which pertains to the Commission's internal control. This recommendation has been discussed with Commission personnel and their response to the recommendation is included in this report. While we have expressed our conclusion on the Commission's response, we did not audit the Iowa Civil Rights Commission's response and, accordingly, we express no opinion on it.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Civil Rights Commission, citizens of the State of Iowa and other parties to whom the Iowa Civil Rights Commission may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Commission during the course of our audits. Should you have questions concerning the above matter, we shall be pleased to discuss it with you at your convenience. Individuals who participated in our audits of the Commission are listed on page 4 and they are available to discuss this matter with you.

A handwritten signature in black ink, appearing to read "Brian R. Brustkern".

Brian R. Brustkern, CPA
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor
Kraig Paulsen, Director, Department of Management
Tim McDermott, Director, Legislative Services Agency

Report of Recommendations to the
Iowa Civil Rights Commission

June 30, 2023

Finding Reported in the State's Single Audit Report:

No matters were noted.

Finding Reported in the State's Report on Internal Control:

No matters were noted.

Other Finding Related to Internal Control:

(1) Payroll

Criteria – The Workday system has levels of approval required for timesheets and for business process transactions such as for requesting and correcting time off.

Condition – We analyzed fiscal year 2023 users with double approvals for business process transactions such as timesheet approvals and noted one individual approved their own timesheet.

Cause – The Iowa Civil Rights Commission employee approved their own timesheet instead of requesting the alternate delegate's approval, so there was a lack of monitoring to ensure adherence to appropriate controls.

Effect – Inappropriate and/or inaccurate hours worked and leave taken may be included on timesheets and go unnoticed.

Recommendation – The Department of Administrative Services, in conjunction with the Iowa Civil Rights Commission, should implement appropriate controls to ensure an independent reviewer approves timesheets. No employee should be allowed to approve their own timesheet. Also, if a manager sets a delegation, employees should never be allowed to approve their own timesheet.

Response – The Iowa Office of Civil Rights (IOCR) will work with the Department of Administrative Services (DAS) to ensure DAS has the proper authority chain for IOCR employees within the payroll system during times of interim directors.

Conclusion – Response accepted.

Finding Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the
Iowa Civil Rights Commission

June 30, 2023

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
Tammy A. Hollingsworth, CIA, Manager

Other individuals who participated in the audits include:

Jared A. Marshall, Staff Auditor